



Brian Merrill

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Profile

Mr. Merrill is a Deloitte Advisory Managing Director in Deloitte Advisory's Analytics service area. He is a Certified Fraud Examiner with more than 15 years of experience in data management and advanced analytics services for various wealth and investment managers, including forensic accounting and financial investigations around fee billing, cross trading, share class analysis and other securities analysis. He also has extensive experience with global FCPA investigations, bankruptcy cases, mergers & acquisitions and fraud analysis. Mr. Merrill focuses on enterprise systems and relational database analysis and has experience in designing, developing and implementing information management and continuous fraud and compliance monitoring systems. He also has extensive experience in data mining, data analysis, predictive modeling, machine learning and application development.

Experience

- Mr. Merrill led the investigation and analysis of sales and royalty payments for a Global textile company. This included nearly 50 interviews of technical and business employees to understand the people, process and technology used by the company to support the business. He led a global analytics team in Israel, Germany, Italy and the US to review program source code information from a custom ERP system as well as analyze the financial data to understand sales and royalty reporting procedures for a major licensor due to significant findings as a result of a routine audit. Mr. Merrill worked closely with the CFO and General Counsel to present findings and strategize on how to resolve the financial discrepancies.
- As part of an investigation into management fees charged by a large global investment manager, Mr. Merrill led and executed an analysis of accounts managed by certain

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investment advisors worth over \$150M. This included the analysis of investment management agreements, historical asset balances, trading activity, and customer holdings by asset type to uncover trends and identify activity of potential malfeasance. The results of the analysis included a damages calculation in accordance with the U.S. Department of Labor Voluntary Fiduciary Correction Program (VFCP) to remediate the issues for affected customers.

- Mr. Merrill oversaw and led the development and execution of the risk analytics for a large pharmaceutical company. The team consisted of both onshore and offshore resources collecting and analyzing data from 15 different countries with varying ERP systems such as JD Edwards, SAP and other country specific legacy local implementations. He worked closely with the Deloitte Advisory forensic accountants to understand and model business processes, understand AP and AR cycles and identify areas of risk requiring review. Mr. Merrill coordinated with each of the independent investigation workstreams to identify efficiencies gained from similar analysis needs as well as coordinating efforts to increase alignment of analytics techniques and forensic analysis.
- Mr. Merrill led the design and implementation of a structured data preservation engagement for a large investment bank. This included the development of a playbook that the bank could use as a guideline to respond to similar preservation needs in the future for litigation, regulatory or internal needs. In addition to the playbook, Mr. Merrill implemented the preservation approach for an active effort to preserve foreign exchange trading data. This process required conducting interviews with over 50 stakeholders at the bank to discuss and document details of critical systems used to support FX trading. Mr. Merrill reported directly to counsel to consult and strategize about how to perform the preservations to best align with the organization, and as a result, over 25 disparate systems were identified for preservation covering billions of trades.
- Mr. Merrill managed the analysis of trading activity performed by a major investment management firm to identify potential cross trades that may have violated various SEC and ERISA laws and regulations. The team performed complex analysis to identify and extract potentially relevant trades, remove false positives from the results, and calculate potential damages to the parties involved. Throughout the process, Mr. Merrill worked with subject matter experts to review and confirm the results of the analysis to fine tune the approach. Once the approach was finalized, he then directed the preparation of final deliverables which included individual break out reports for each client containing the transactions and trades identified by Deloitte and confirmed by outside counsel to be executed in violation of trading policies, as well as the total damages incurred by each party.
- Mr. Merrill led the journal entry testing and analysis during a Forensic Audit Assistance matter for an international audit team. Leading a team of three analytics practitioners, he prepared and implemented a set of twelve tests that the local team was unable to execute using their standard audit procedures. As a result, he prepared a defensible and consolidated set of results which satisfied the requirements of the audit team and enabled them to continue with their audit and sample-selection processes.
- As part of a sell-side M&A transaction, Mr. Merrill led a team of eight analytics practitioners to calculate enterprise-wide sales and revenue metrics for a professional services client. He oversaw the assessment, collection, organization and analysis of over 122 million orders from five disparate systems and built a single, normalized view of the company's financial and sales performance. Using leading edge visualization and business intelligence tools, Mr. Merrill guided the team to build interactive reports and dashboards that enabled the team to collaborate with the client in real time to explore and uncover trends and identify and correct anomalies.
- Mr. Merrill led a data analytics effort for an FCPA investigation based in China regarding allegations including improper payments to foreign officials, payments for preferential treatment, access to heightened membership status in groups and committees and other issues relating to the use of expenses and payments. Mr. Merrill oversaw an international team of 10 who collected, tested and reported on millions of accounts payable and general

ledger transactions across several accounting platforms. Mr. Merrill supported the engagement in the U.S. and in China, preparing and presenting findings to both forensic accountants and outside counsel while acting as liaison to integrate the work being performed in both countries.

- In an engagement related to a government inquiry of a major financial institution, Mr. Merrill managed the design, development, and deployment for a testing, tracking, and workflow management system that facilitated the review of thousands of mortgages and supporting documentation. The management system allowed more than 800 professionals to review hundreds of documents and record their findings and data points for the inquiry. Throughout the engagement, Mr. Merrill regularly met with business stakeholders to discuss and define the business requirements and oversaw development of the requisite project plans. Mr. Merrill also oversaw the management of code and procedural changes and provided ongoing production support to ensure the system remained accessible for the extensive user base.
- Mr. Merrill led the electronic discovery efforts during the liquidation of a major broker-dealer by building processes and controls to assist outside counsel to prepare for litigation. Drawing on his previous experience dealing with large and small discovery cases, Mr. Merrill consulted with counsel to identify risk areas for information oversight, data loss, process efficiencies and cost savings. During the engagement, more than 10 TB of unstructured electronic data was processed for review by over 100 attorneys.
- Mr. Merrill led several computer forensic and electronic discovery engagements with a Fortune 500 chemical company. He coordinated hundreds of data collection requirements with both company and counsel while managing a team of discovery technologists who prepared and created an online database for document review. Throughout the engagements, he worked with the company to identify ways to streamline processes, identify trends in data, and look for ways to reduce discovery costs for future litigations.
- Mr. Merrill managed the design and coordination of an electronic discovery process required for a major litigation for a fortune 500 pharmaceutical company related to alleged patent infringement. He worked with a team of over 100 attorneys to create a process and tracking system to coordinate the document review and leverage database technologies to gain efficiencies during the review. This review resulted in the production of over 5 million pages of documents.
- In a myriad of smaller engagements, Mr. Merrill has performed, coordinated, and consulted on how to handle the preservation, collection, production, and remediation of data throughout the litigation life cycle. These efforts included the testing and implementation of technology to aid in the electronic discovery process.

Professional Affiliations

- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

Education

- Northwestern University, Master of Science, Data Science, Program in progress
- Wentworth Institute of Technology, Bachelor of Science, Computer Science

Publications/Presentations/Professional

- Chief Audit Executive Forum - Using technology in conducting investigations, Panelist, February 2019
- Impact Capital Forum - Big Data and Machine Learning: Advancing Financial Inclusion and Economic Policy, Moderator, October 2018
- Mount Sinai Adolescent Health Center: MAPSCorps NYC Initiative – Data & Decision Making, Panelist, June 2018
- Chief Audit Executive Forum - Using technology in conducting investigations, Panelist, May 2018
- March Madness Data Science Competition, Fordham University, Analytics Judge, April 2018
- Business Ethics – Fairfield University, Presenter, November 2017

- March Madness Data Science Competition, Fordham University, Analytics Judge, March 2017
- Accounting Ethics – Fairfield University, Presenter, November 2016
- Duke Data+ Program – Duke University, Presenter, June 2016
- March Madness Data Science Competition, Fordham University, Analytics Judge, April 2016
- MBA-in-a-Day for Lawyers, MassMutual, Presenter, September 2015
- Forensic Investigations, Kramer Levin LLP, Presenter, November 2013